App. F. IX-4

1933. (VP)

File No. 23-33

Serial Nos. 1 to 4.

Previous References
VP 63-30 Pgs 1 to 2
VP 33-32 Pgs 1 to 4

Later References

PRESERVED

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1 to 4

Part B for September 1933.

SUBJECT.

Taxation of Railway Bridges Tolls
V.P. Regulation

8 (4)

To the Revenue Commr
d 1974 of 12.9.33
Invites reference to VP 60-30-2 stating that the question has been deferred for consideration after decision by Govt of India is reached

15.10.33

of the Bilikere U.P. comes up to Rs 775 annually including the light-tax. The U.P are prepared to take twenty street lights at the rate of eighteen rupees per light and this amounts to Rs. 360-0-0 At least there will be fifteen house installations which may be expected to yield a return of at least Rs. 270-0-0 at the rate of Rs 1-8-0 per house per month. Thus when once electricity becomes popular the ryots will lose no time in utilising it for irrigation purposes. Thus it is seen that the electrification of Bilikere is paying and the financial position of the U.P permits the giving of necessary guarantee

H. V. Pallegar
Ag
4.7.33

144

OFFICE OF THE DEPUTY COMMISSIONER
No. R. 1286
5. JUL. 1933
MYSORE DISTRICT.

R2 78/32-33

Memo

Submitted to the Dy Commr

Report that the financial position of the Bilikere U.P. is reported to be 775 Rs P.A. Besides the income from Street + House installations are estimated to 360+270 respectively. As reported by the Amildar, the electrification of Bilikere is necessary in view of the financial position of the U.P and as it is an important road side village on Hosai-Mercara Road

5/7/33

Asst Dy Commr
Mercara

hr 3.m

3858

In all future correspondence please quote this
No. L.A.73/30-31.
Encls.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT.

Dated, Kolar, the 10th February *193* 4.

VP 10-33-126

GEN. & REV. SEC.
15 FEB. 1934
L. & G. BRANCH.

FROM

T. G. RAMA IYER, ESQ., B.A.,
Deputy Commissioner,
Kolar District.

To

GENERAL SECRETARIAT
13 FEB. 1934
No. L. S. 5

H.V.Ramaswami.,Esq., M.A.,B.L.,
SECRETARY TO GOVERNMENT OF MYSORE,
General *Department,*
Bangalore.

SIR,

14/2/34

Subject:- Acquisition of land in S.No.68 of Chinnepalli - Bagepalli Taluk.

***

Q

With reference to your letter No.1007/V.P.10-33-24 dated 1-8-33 on the above subject, I have the honour to enclose herein a - -

P

resolution dated 20-1-34 from the Village Panchayet agreeing to meet the entire cost of acquisition thus satisfying the requirements of Section 6 of the Land Acquisition Regulation.

It is reported that the houses have been built on 1¾ guntas of land out of 20 guntas proposed to be acquired out of S.No.68. The Sub Division Officer proposes to take separate action for the alienation of 1¾ guntas, already built upon, and its being added on to the Village site. The acquisition is therefore confined to 18¼ guntas. The final declaration statements which are enclosed duly countersigned are accordingly corrected.

I request that you will be so good as to obtain early orders of Government for the acquisition of the afore said property.

The connected vernacular file ending with the Chickballapur Sub Division Officer's No.L.A.15/32-33 dated 23-1-1934 is enclosed.

I have the honour to be,
Sir,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.
(Absent from station).

A.R.10234.

3802

4714

File No. of 193 General and Revenue Secretariat

Serial No.

Palakkad

not within the limits of the Village Panchayat. It is not clear how it is therefore proposed to meet the cost of acqn from out of this V.P funds. If the acqn is merely for a private party & he actually meets all the cost of acqn, the acqn would not be one under the Land acqn Regulation.

4. Since it is pointed out that it is necessary to have a cart track as proposed, in the interests of port revenue, I think the acqn is for a public purpose but it is necessary that atleast a part of the cost of acqn, say a rupee has to come out of public revenue, if there is no local authority exercising jurisdiction over the land to be acquired, as seems to be the case. This is what is proposed by the SDO in his memo of 9-7-33 & with this modifn the acqn may be sanctioned.

Asst Secy
Dept with Comps 23/3

325
Law

5 Please draft
23/3

Three Dfts submd

29.3.34

7 For perusal before issue

Dept Secy 31/3.

8 I am afraid it cannot be considered a public purpose — providing a cart track

DEVELOPMENT
2 - APR. 1 -
2681

L 29.8

[App. Fr.III—2

General and Revenue Secretariat | V.P. File No. 23 of 1933.

Serial No.

1 Letter no. C 3743/32-33 dated 10/7/33 from the Revenue Commr in Mysore recommending sanction to the proposal of the Dy Commr Kolar requesting that a notification may be issued by Govt making the buildings of the Mysore Railway Department throughout the State liable to taxation under the Village Panchayat Rgn.

The question was first considered by Govt in V.P. file 63-30 & Hy and the Revenue Commr was informed that the question has been deferred for consideration after decision by the Govt of India is reached as regards the question of special treatment of Railways in respect of local taxation.

V.P. 63-30-2 X R

Again when the same subject was referred to Govt, the Revenue Commr was informed after consulting the Railway Secy, that in the absence of a declaration by Govt under Sec 117 (1) of the Railways Rgn, the Railway department is not liable to be taxed by village panchayats.

V.P. 33-32-4 X Q

P Q. & R Submitted for orders with references. The Railways and Law Secretaries may if approved be consulted

18/7/33 The Rly Secy has already given his opinion vide by note dt 20.7.32 in V.P. file 33-32 part one

H. Hd, the Rly Secy file 80/4 of 1927-28-29 on the subject will be called for, as also information whether a decision has been reached by the Govt of India on the point referred

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

5 in para 2 of his note dt 20/7/32

to (Genl Secy)

Submitted with a draft for approval

TYPING SECTION
31 JUL. 1933
GENL. & REV SECT.

The Secy to Govt for Mysore Railways No 21012 dt 2-8-33 calls for further information of the Railway Secretariat Mfile on the Subject

Genl A 4-8-33

From the Secy for Railways No RS300/Fl80-6; dt 9-8-33 - States that no decision has yet been reached by the Govt of India in the matter or is likely to be reached in the near future and for the Ry Sects Subs No 80/6; of 19 24-2-29 on the subject cited with refce to paras 5 & 7 above

12-8-33 AK

(1) The question of the levy of taxes on Ry-buildings under the V.P Regn has been fully discussed in the Ry Sects file put up.

A.

(2) Legal opinion has been expressed that the Village Panchayat is a local authority as defined in Sec 117 of the Ry Regn, 1854, and as such the Ry lands and buildings are not law

Serial No.

leable Taxes leviable under by the Panchayat, if the Govt make the necessary declaration as required by clause (1) of the said section of the Ry Regn.

2. Whether as a matter of administrative policy the declaration has to be made or any special treatment is to be given to the Railways as regards local taxation has not been decided & the point has been ordered to be kept open for reexamination after the Govt of India pass orders on the report of the Advisory Committee as local taxation made to the Ry Board in 1927. The Ry Secy has again stated that no decision has yet been reached by the Govt of India in the matter, nor is it likely to be reached in the near future.

3. The Revenue Comr reports that the necessary notification under Section 117 of the Ry Regn may be issued so that Ry buildings may be taxed by the Panchayats on the same principles as they are taxed by Municipalities. He is for orders & the matter informed that the question has been deferred for consideration after the Govt of India pass orders on the report referred to above

(Secy)

17/8

A He has been already informed vide his Endt dated 18.8.31. FE

(II Member)

25

29/8

RC may be upd accdy

2/9

UNDER SECRETARY
18 AUG. 1933
No.
Please keep with papers
Second Member of Council
29 AUG. 1933
No.

NOTE.—Contn. Sheet.

Appendix F G—1]

SUBJECT.....

.....

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Section V. P

File No. 23-33

Serial No. 2

Diary No. of letter replied to L 298

No. L. 1042

To

The Secretary to Government
for Railways
Mysore

Sir

General and Revenue Secretariat

(V.P.)

the *193*

Date of issue 2/8/33

Signed by Mr D. Sitaramaiya

With reference to your unofficial note W.O. no. 5 dated 22/7/32 in regard to the liability of Railway buildings for being taxed by the village Panchayets, I am directed to enquire whether any decision has been reached by the Govt of India on the point referred to in Para 2 therein. I am also to request you to send for reference and return My Secret file 80/Y of 1927-28-29 on the subject.

I have etc

for General Secy to Govt

List of enclosures.....

Copied by [illegible] 1/8/33

Examined by.....

WD 0253—GPB—15,000—26-8-32

298
L

OFFICE OF THE REVENUE COMMISSIONER,
IN MYSORE,

No. C. 3743/32-33. Encl 1

Dated, Bangalore, 10th July 1933.

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE 00665

13 JUL 1933
VP 23-33-1

FROM

S. Hiriannaiya Esq., M.A., B.L.,
Revenue Commissioner in Mysore.

14 JULY 1933
L. S. G. BRANCH

To

S.N. Appanna Iyengar Esq., B.A., B.L.,
Secretary to the Government
of His Highness the Maharaja of Mysore,
General Department, *Bangalore.*

SIR,

With reference to your letter No. L.2135/V.P.33-32-4 dated 14/16th September 1932 regarding the taxation of Railway buildings under Village Panchayet Regulation, I have the honor to state that the Deputy Commissioner, Kolar District, has reported in his letter No. D. Dis. A.10-C.820/32-33 dated 4th March 1933 (copy enclosed) that 9 Village Panchayets in his District desire to levy taxes on the railway buildings within their jurisdiction and has proposed that notification under Section 117 of the Railway Regulation may be issued enabling the Village Panchayets to levy the tax. It is seen that under Notification No. R.S.1874-83 dated 2nd March 1929, the Mysore Railways are liable to pay in respect of buildings belonging to them or under their management, taxes levied by the Municipalities. On the same principle, the Railway buildings should also be held liable to Village Panchayet taxes. I therefore support the proposal of the Deputy Commissioner and request that a notification may be issued by Government making the buildings of the Mysore Railway Department throughout the State liable to taxation under Village Panchayet Regulation.

I have the honor to be,

Sir,

Your most obedient servant,

Revenue Commissioner.

M.B.R.

Letter No. D.Dis. A.10-C.820/32-33 dated 4th March 1933 from the Deputy Commissioner, Kolar District, to the Revenue Commissioner in Mysore.

With reference to your memo No. D.1 Dis.577/32-33 dated 27th September 1932 communicating the orders of Government that in the absence of a declaration by Government under Sec.117 (i) of the Railway Regulation, the Railway Department is not liable to be taxed by the Village Panchayets in respect of Railway buildings used as residential quarters, I have the honor to state that the marginally noted Panchayets are in favour of taxing the above specified Railway buildings. Of these, some are in the jurisdiction of Mysore Railways while others belong to M. & S.M. Railway Company.

Taluk.	Railway Station.	Name of Panchayet.	To whom the buildings belong.
Kolar.	Jannaghatta	Jannaghatta	Mysore Rys.
Bowringpet	Hudukula.	Hudukula.	,,
	Kamasandra.	Kamasandra	M & S.M. Rys.
Sidlaghatta	Hunsenahalli	Seegehalli	Mysore Rys.
Chikballapur	Gidnahalli	Jathavara	
	Nandi	Kuduvathi.	,,
Goribidanur	Thondebhavi	Thondebhavi	M & S.M.Rys.
	Doddakurugodu	Jodi Yerra-halli.	-do-
Malur.	Tyakal	Kavalgiriana-halli.	-do-

2. I request you to be so good as to obtain orders of Government to issue a declaration under Sec. 117 (i) of Railway Regulation in respect of Railway buildings in the limits of Village Panchayets.

" C o p y "

For Revenue Commissioner.

M.B.R.

163

L dis

File No. 93 of 1933

General and Revenue Secretariat

Submitted with a draft for approval

9/9/33 AM

Issue

9/9

TYPING SECTION
9. SEP. 1933
GEN. & REV.

Issued vide 1974 of 12/9/33. To Revenue. 4

Invites his reference to the orders already passed vide 1975 of 12/9/33. To keep for Railway returning Enclosures

V

12/9/33

12/9

extra copy

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 21st August 1933

No.

From

The General *Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Secretary to Government for Railways
Mysore.

Sir,

With reference to your unofficial No.5 dated 22nd July 1932 in regard to the liability of railway buildings for being taxed by the Village Panchayets, I am directed to enquire whether any decision has been reached by the Government of India on the point referred to in para 2 therein. I am also to request you to send for reference and return Railway Secretariat File 80/Y of 1927-28 on the subject.

I have the honor to be,
Sir,
Your most obedient servant,

A. Sitharamaiya

General Secretary to Government

B.A.M.2

802.

Ry 2]

RAILWAY SECRETARIAT,

No. R.S. 300 /Fl. 80-G.

Mysore, 9th August 193 3.

Encl. Abstract of file No-80 G of 27-4-29.

L.B. WP 23-33-2.

From

THE SECRETARY TO THE GOVERNMENT OF MYSORE FOR RAILWAYS,

MYSORE.

To

The Secretary to the Government of Mysore,
General Department,
Bangalore.

GEN. & REV. DEPT.
12 AUG. 1933
L.S.G. Dftn

Sir,

SECRETARY
AUG. 1933
L.S.G.

Taxing of Railway buildings by Village Panchayats.

With reference to your letter No.L.1042/V.P.23-33-2 dated 2nd August 1933 on the above subject, I have the honour to state that no decision has yet been reached by the Government of India in the matter or is likely to be reached in the near future.

The Railway Secretariat file No.80/G. of 1927-28-29 on the subject is herewith sent for reference and early return.

I have the honour to be,

Sir,

Your most obedient servant,

Secretary for Railways,
Government of Mysore.

Appendix F G—1]

SUBJECT.....

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Section V. P

File No. 23 - 33

Serial No. 4

Diary No. of letter replied to L 802

No. L. 1974

To The Revenue Commissioner
in Mysore
Bangalore

General and Revenue Secretariat
(V. P.)

the *193*

Date of issue 12/9/33

Signed by Mr. A. Seshha Rao

List of enclosures.....

Copied by 11/9

Examined by.....

Sir

With reference to your letter no. C 3743/32-33 dated 10/7/33 recommending sanction to the proposal of the Dy Commr, Kolar, requesting that a notification may be issued by Govt making the buildings of the Mysore Railway Depots throughout the State liable to taxation under the Village Panchayet Rgn, I am directed to invite your reference to the orders already communicated to you in this office letter no.

3802
I

Serial No.

a particular piece of land owned by one person. How it prevents interest of Govt revenue is not clear. It does not add a pie nor has its absence reduced. Unless and more pertinent reasons are found in act, it cannot come under the L A regulation.

For orders

II Member

16.6.34.

9. Please enquire and

18/4

10

Dft for sig

20.4.34

11 Issue

23/4

2. The Dy Comr Mysore by 27.4.34 or 30.4.34 enquires how providing a cart track to a particular piece of land owned by a person can be considered a public purpose

12 This may be closed, if approved

23.7.34

and taken up when a reply is received from the Dy Comr

29/7

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-33

9337. V. P. 63-30-2 of 18.5.31.

stating that the question has been referred for consideration after decision by the Govt of India is reached as regards the question of special treatment of Railways in respect of local taxation

I have etc

for General Secy to Govt

Memo:- no. L. 1975/secy

Copy of the above is forwarded with compls to the Secy to Govt of Rep with reference to his letter no. R.S. 300 / dated 9/8/33, returning Rly Secy file. 80/9 of 27-28

for General Secy to Govt

extia

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretaria

No. L. 1974/V.P. 23-33-4 Dated, Bangalore, 12.9.1933.

From

The General Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Revenue Commissioner in Mysore,
B a n g a l o r e.

Sir,

With reference to your letter No.C.3743/32-33 dated the 10th July 1933 recommending sanction to the proposal of the Deputy Commissioner, Kolar, requesting that a notification may be issued by Government making the buildings of the Mysore Railway Department throughout the State liable to taxation under the Village Panchayet Regulation, I am directed to invite your reference to the orders already communicated to you in this office letter No.L.9337/V.P. 63-30-2 dated 18th May 1931 stating that the question has been deferred for consideration after decision by the Government of India is reached as regards the question of special treatment of railways in respect of local taxation.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. H.V.Ramaswami,

General Secretary to Government.

vvk.3.

Memo. L. 1975

Copy of the above is forwarded with compliments to the Secretary to Government for Railways, with reference to his letter No.RS.300 dated 9-8-1933 returning Ry. Secretariat file 80/9 of 27, 28, 29.

By Order,

Asubbarao

For General Secretary to Government.

Mysore Railways.

No. R.S. 1874-83, dated 2nd March 1929.

In exercise of the powers conferred by clause (1) of Section 117 of the Mysore Railways Regultion, 1894, and in supersession of all notifications issued thereunder, the Government of His Highness the Maharaja are pleased to declare that the Mysore Railways shall be liable to pay in respect of the buildings belonging to or under the management of the Mysore Railways Department the taxes imposed on houses and buildings by the Municipal Councils within their respective limits in aid of the funds of the Municipal Councils concerned.

By Order,

Sd/- K. Srinivasa Iyengar,
Offg. Secretary for Railways, Government of Mysore.

Mysore Railways.

No. R.S. 1874-83, dated 2nd March 1929.

In exercise of the powers conferred by clause (1) of Section 117 of the Mysore Railways Regulation, 1894, and in supersession of all notifications issued thereunder, the Government of His Highness the Maharaja are pleased to declare that the Mysore Railways shall be liable to pay in respect of the buildings belonging to or under the management of the Mysore Railway Department the taxes imposed on houses and buildings by the Municipal Councils within their respective limits in aid of the funds of the Municipal Councils concerned.

Sd/- K. Srinivasa Iyengar,

Offg. Secretary for Railways, Government of Mysore.